personal share or interest in any contract or employment with by, or on behalf of the corporation, he shall be deemed to have committed the offence punishable under section 168 of the Indian Penal Code 1860.

Provided that no person shall, by reason of being a shareholder in or member of a company be held to be interested in any contract between such company and the corporation unless he is a director of such company.

444...Penalty for omission to take out licence for vehicle or animal.—(1)Every owner or person in charge of any vehicle or animal liable to tax under section 128 who fails to obtain, within fifteen days of the service of a bill on him, a licence under section 132 shall, on conviction be punished with fine not exceeding fifty rupees and shall also pay the amount of the tax payable by him in respect of such vehicle or animal.

(2) On payment of such fine and tax and of such costs as may be awarded, such owner or person shall receive a licence for the vehicle or animal in respect of which he has been fined and for the period during which he has been found to be in default.

(3) The provisions of this section shall apply to any person who, having compounded for the payment of a certain sum under section 130 fails to pay such sum and the amount due for a licence shall in such case be taken as the amount so compounded for.

445. Penalty for wilfuly preventing distraint.—Any person who wilfully prevents distraint or sufficient distraint of property subject to distraint for any tax due from him, shall on conviction by a magistrate be liable to a fine not exceeding twice the amount of the tax, found to be due.

446. Penalty for unlawful building.—(a) If the construction or reconstruction of any building or well—

(i) is commenced without the permission of the commissioner, or